



EXPEDITED RULE MAKING

CR-105 (June 2004)
(Implements RCW 34.05.353)
EXPEDITED RULE MAKING ONLY

Agency: Department of Revenue

Title of rule and other identifying information: WAC 458-20-247 *Trade-ins, selling price, sellers' tax measures.* The statutory definitions of "selling price" (RCW 82.08.010) and "value of article used" (RCW 82.12.010) exclude "separately stated trade-in property of like kind" for purposes of the retail sales and use taxes. WAC 458-20-247 (Rule 247) explains how and when this exclusion applies, and the recordkeeping requirements needed to document the transactions.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO

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AND RECEIVED BY: December 21, 2009

Purpose of the proposal and its anticipated effects, including any changes in existing rules:

The Department is proposing to amend Rule 247 to:

- Update language in the rule to more closely follow the current statutory definitions of "selling price" and "value of article used"; and
- Update citations to other statutes and rules;

Editing changes are also proposed for clarity purposes.

Copies of draft rules are available for viewing and printing on our website at:

<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>

Reasons supporting proposal: To update the rule to recognize current statutory language.

Statutory authority for adoption:

RCW 82.32.300 and 82.01.060(2)

Statute being implemented:

RCW 82.08.020 and 82.12.010, to the extent they apply to transactions where the buyer delivers property to the seller as consideration

Is rule necessary because of a:

| | | |
|-------------------------|------------------------------|--|
| Federal Law? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Federal Court Decision? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| State Court Decision? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

If yes, CITATION:

Date October 14, 2009

Name
Alan R. Lynn

Signature

Title Rules Coordinator

CODE REVISER USE ONLY

**OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED**

**DATE: October 14, 2009
TIME: 3:08 PM**

WSR 09-21-054

Name of proponent:
Department of Revenue

- ☐ Private
- ☐ Public
- ☒ Governmental

Name of agency personnel responsible for:

| Name | | Office Location | Phone |
|--------------------|----------------|--|----------------|
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Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:
None.